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GOVERNMENT OF KERALA

Health and Labour Department
(Municipal Rules)

NOTIFICATION

G. O. No. MS. 1437|61|H&LD.

Dated, Trivandrum, 27th December 1961.

In exercise of the powers conferred by sub-section (2) of section 8 of the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), the Government of Kerala hereby exempt the cinematograph exhibitions held within the limits of the municipalities mentioned in the Schedule below, from liability to the additional tax under section 4A of the said Act with effect from 1-1-1962.

SCHEDULE

Fort Cochin Municipality.
Palghat Municipality.

By order of the Governor,
K. C. SANKARANARAYANAN,
Additional Health Secretary.

Kerala Gazette Extraordinary No. 150 dated 27th December '61.

GOVERNMENT OF KERALA

Health and Labour Department

(Municipal Rules)

NOTIFICATION

G.O.MS. 1438|61|H&LD.

Dated, Trivandrum, 27th December 1961.

S. R. O. No. 270|61. In exercise of the powers conferred by sub-section (2) and sub-section (3) of section 344 of the Kerala Municipalities Act, 1960 (Act 14 of 1961), the Government of Kerala hereby make the following rules relating to the levy and collection of show tax by municipal councils, the same having been previously published as required by section 345 of the said Act.

RULES

1. (1) These rules may be called the Kerala Municipalities (Levy and Collection of Show Tax) Rules, 1961.

(2) In these rules, unless there is anything repugnant to the subject or context;

'Act' means, the Kerala Municipalities Act, 1960 (Act 14 of 1961);

'Tax' means 'show tax' leviable under Section 124 of the Act.

2. The person liable to pay the tax under Section 124 of the Act shall give at least three days' notice, of the place, date, time and nature of the show to be conducted, to the Municipal Commissioner of the Municipality within whose jurisdiction the show is proposed to be conducted.

3. On receipt of a notice under rule 2, the Municipal Commissioner shall fix the amount and nature of the security to be furnished by the person to ensure due payment of the tax which may, from time to time, be payable by him under Section 124 of the Act and the time within which such security shall be furnished.

4. The security furnished under the rule 3 shall be maintained in full and shall, in the event of default, be liable to adjustment towards the tax due at any time without previous intimation.

5. The tax due shall be paid on the next working day, following the day on which the show was conducted.

6. The Municipal Commissioner may however in the case of cinematograph exhibitions conducted regularly, allow the remittance of the tax weekly. The tax due for a week from Mondey to Sunday (both days inclusive) shall be remitted not later than the Tuesday immediately following.

7. A person who fails to pay the tax due from him within the time prescribed shall, on conviction by a Magistrate, be liable in respect of each such offence to a fine which may extend to one hundred rupees and shall in addition, be liable to pay any tax which should have been paid.

8. The Municipal Commissioner may accept from any person who has committed or is reasonably suspected of having committed an offence against the Act or these rules, by way of composition of such offence, in addition to the tax so payable, a sum of money not exceeding rupees fifty or double the amount of the tax payable, whichever is greater.

By order of the Governor,
K. C. SANKARANARAYANAN,
Additional Health Secretary.